

Form F-66 (IA-2)
(6-11-2014)

STATE OF IOWA

2014
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2014

CITY OF INDEPENDENCE, IOWA

DUE: December 1, 2014

16201000500000

City Clerk

331 1st Street E

Independence, IA 50644

WHEN COMPLETED, PLEASE RETURN TO

Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	2,570,302		2,570,302	3,050,389
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	2,570,302		2,570,302	3,050,389
Delinquent property taxes	0		0	0
TIF revenues	161,436		161,436	158,785
Other city taxes	660,570	0	660,570	726,680
Licenses and permits	69,065	0	69,065	32,711
Use of money and property	109,876	1,331,861	1,441,737	142,952
Intergovernmental	1,382,633	23,605	1,406,238	984,938
Charges for fees and service	520,467	1,191,521	1,711,988	2,328,550
Special assessments	9,308	0	9,308	10,173
Miscellaneous	120,309	108,854	229,163	942,791
Other financing sources	3,459,482	2,616,865	6,076,347	5,740,820
Total revenues and other sources	9,063,448	5,272,706	14,336,154	14,118,789
Expenditures and Other Financing Uses				
Public safety	2,024,017	0	2,024,017	1,678,885
Public works	1,895,109	0	1,895,109	1,426,765
Health and social services	1,000	0	1,000	1,000
Culture and recreation	1,324,442	0	1,324,442	1,245,158
Community and economic development	224,778	0	224,778	213,139
General government	1,097,201	0	1,097,201	512,898
Debt service	518,154	0	518,154	2,269,118
Capital projects	376,459	0	376,459	622,552
Total governmental activities expenditures	7,461,160	0	7,461,160	7,969,515
Business type activities	0	1,677,614	1,677,614	1,620,429
Total ALL expenditures	7,461,160	1,677,614	9,138,774	9,589,944
Other financing uses, including transfers out	3,350,068	1,576,229	4,926,297	4,518,663
Total ALL expenditures/And other financing uses	10,811,228	3,253,843	14,065,071	14,108,607
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-1,747,780	2,018,863	271,083	10,182
Beginning fund balance July 1, 2013	4,751,040	2,852,876	7,603,916	7,360,596
Ending fund balance June 30, 2014	3,003,260	4,871,739	7,874,999	7,370,778
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 2,535,000	Other long-term debt	\$ 2,050,401	
Revenue debt	\$ 0	Short-term debt	\$ 4,585,401	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 15,907,380	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
		11/08/2014		
Printed name of city clerk	Telephone	Area Code	Number	Extension
Barbara K. Rundle		319	334-2780	102
Signature of Mayor or other City official (Name and Title)			Date signed	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF INDEPENDENCE			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	1,719,474	774,775		76,053	0	0	2,570,302			2,570,302	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	1,719,474	774,775		76,053	0	0	2,570,302		T01	2,570,302	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	1,719,474	774,775		76,053	0	0	2,570,302			2,570,302	6
7	TIF revenues			161,436				161,436		T01	161,436	7
	Other city taxes											
8	Utility tax replacement excise taxes	4,946	0	0	0	0	0	4,946		T15	4,946	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	1,393	0	0	0	0	0	1,393	0	T19	1,393	12
13	Hotel/motel tax	103,206	0	0	0	0	0	103,206	0	T19	103,206	13
14	Other local option taxes	0	551,025	0	0	0	0	551,025	0	T09	551,025	14
15	TOTAL OTHER CITY TAXES	109,545	551,025	0	0	0	0	660,570	0		660,570	15
16	Section B - LICENSES AND PERMITS	69,065	0	0	0	0	0	69,065	0	T29	69,065	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	7,815	0	0	0	0	0	7,815	47,353	U20	55,168	18
19	Rents and royalties	100,711	0	0	0	0	0	100,711	1,284,508	U40	1,385,219	19
20	Other miscellaneous use of money and property	1,350	0	0	0	0	0	1,350	0	U20	1,350	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	109,876	0	0	0	0	0	109,876	1,331,861		1,441,737	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	0	0	0	0	257,545	0	257,545	0	B89	257,545	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	23,605	0	0	0	0	23,605	23,605	B79	47,210	30
31	Payment in lieu of taxes	156,000	414	0	0	0	0	156,414	0	B30	156,414	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	156,000	24,019	0	0	257,545	0	437,564	23,605		461,169	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF INDEPENDENCE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		595,727					595,727		C46	595,727	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	28,127	0	0	0	205,152	0	233,279	0	C89	233,279	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	28,127	595,727	0	0	205,152	0	829,006	0		829,006	60
61												61
62	Local grants and reimbursements											62
63	County contributions	78,377	0	0	0	9,500	0	87,877	0		87,877	63
64	Library service	0	0	0	0	0	0	0	0	D89	0	64
65	Township contributions	28,186	0	0	0	0	0	28,186	0	D89	28,186	65
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66
67		0	0	0	0	0	0	0	0	D89	0	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	106,563	0	0	0	9,500	0	116,063	0		116,063	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	290,690	619,746	0	0	472,197	0	1,382,633	23,605		1,406,238	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	662,335	A91	662,335	73
74	Sewer	0	0	0	0	0	0	0	529,186	A8Ø	529,186	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	460,037	0	0	0	0	0	460,037	0	A81	460,037	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF INDEPENDENCE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	0	0	0	0	0	0	0	0	A89	0	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	0	0	0	0	0	0	0	0	A61	0	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - <i>Specify</i>	60,054	376	0	0	0	0	60,430	0		60,430	102
103		0	0	0	0	0	0	0	0		0	103
104	TOTAL CHARGES FOR SERVICE	520,091	376	0	0	0	0	520,467	1,191,521		1,711,988	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	9,308	0	0	9,308	0	U01	9,308	106
107	Section G - MISCELLANEOUS											107
108	Contributions	36,446	18,570	0	0	0	0	55,016	0	U99	55,016	108
109	Deposits and sales/fuel tax refunds	3,835	0	0	0	0	0	3,835	0	U99	3,835	109
110	Sale of property and merchandise	50,871	0	0	0	0	0	50,871	0	U11	50,871	110
111	Fines	10,587	0	0	0	0	0	10,587	0	U30	10,587	111
112	Internal service charges	0	0	0	0	0	0	0	103,449	NR	103,449	112
113	Other miscellaneous - <i>Specify</i>	0	0	0	0	0	0	0	5,405		5,405	113
114		0	0	0	0	0	0	0	0		0	114
115		0	0	0	0	0	0	0	0		0	115
116		0	0	0	0	0	0	0	0		0	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	101,739	18,570	0	0	0	0	120,309	108,854		229,163	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF INDEPENDENCE					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,920,480	1,964,492	161,436	85,361	472,197	0	5,603,966	2,655,841		8,259,807	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	3,500	0	0	0	0	0	3,500	0	NR	3,500	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	298,103	0	0	0	848,447	0	1,146,550	0	NR	1,146,550	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	Regular transfers in and interfund loans	528,375	344,458		1,046,081	130,000	0	2,048,914	2,597,615		4,646,529	127
128	Internal TIF loans and transfers in	0	97,003	0	109,915	53,600	0	260,518	19,250		279,768	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	829,978	441,461	0	1,155,996	1,032,047	0	3,459,482	2,616,865		6,076,347	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	3,750,458	2,405,953	161,436	1,241,357	1,504,244	0	9,063,448	5,272,706		14,336,154	132
133												133
134	Beginning fund balance July 1, 2013	821,381	468,827	280,960	1,868,811	1,216,061	95,000	4,751,040	2,852,876		7,603,916	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	4,571,839	2,874,780	442,396	3,110,168	2,720,305	95,000	13,814,488	8,125,582		21,940,070	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
149												149
150												150
151												151
152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF INDEPENDENCE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	879,361	245,217	0	0	0	0	1,124,578		E62	1,124,578	2
3	Purchase of land and equipment	0	0	0	0	0	0	0		G62	0	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	0	0	0	0	0	0	0		E89	0	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	281,306	107,209	0	0	431,661	0	820,176		E24	820,176	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	54,636	24,025	0	0	0	0	78,661		E66	78,661	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	602	0	0	0	0	0	602		E32	602	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	1,215,905	376,451	0	0	431,661	0	2,024,017			2,024,017	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF INDEPENDENCE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	8,905	652,720	0	0	465,553	0	1,127,178		E44	1,127,178	42
43	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	24,900	0	0	0	0	24,900		E44	24,900	48
49	Traffic control safety — Current operation	0	25,753	0	0	0	0	25,753		E44	25,753	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	97,153	0	0	0	0	97,153		E44	97,153	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	7,306	0	0	0	0	7,306		E81	7,306	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	107,748	0	0	0	69,671	0	177,419		E01	177,419	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	434,800	0	0	0	0	0	434,800		E81	434,800	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	600	0	600		E89	600	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	551,453	807,832	0	0	535,824	0	1,895,109			1,895,109	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF INDEPENDENCE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	1,000	0	0	0	0	0	1,000		E32	1,000	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	1,000	0	0	0	0	0	1,000			1,000	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF INDEPENDENCE					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	347,380	68,592	0	84,485	0	0	500,457		E52	500,457	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	196,001	57,925	0	0	0	0	253,926		E61	253,926	127
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	496,863	64,195	0	0	0	0	561,058		E61	561,058	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	9,001	0	0	0	0	0	9,001		E03	9,001	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	0	0		E61	0	135
136	Other culture and recreation	0	0	0	0	0	0	0		E61	0	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	1,049,245	190,712	0	84,485	0	0	1,324,442			1,324,442	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	0	0	0	0	74,568	0	74,568		E89	74,568	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	0	32,978	7,760	0	0	0	40,738		E89	40,738	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	90,305	0	90,305		E50	90,305	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	19,167	0	0	0	19,167		E89	19,167	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	32,978	26,927	0	164,873	0	224,778			224,778	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF INDEPENDENCE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	49,867	7,075	0	0	0	0	56,942		E29	56,942	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	199,949	109,445	0	0	0	0	309,394		E23	309,394	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	7,432	0	0	0	0	0	7,432		E89	7,432	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	95,805	3,928	0	0	0	0	99,733		E25	99,733	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	25,101	0	0	0	591,709	0	616,810		E31	616,810	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	6,890	0	0	0	0	0	6,890		E89	6,890	171
172	Other general government — Current operation	0	0	0	0	0	0	0		E89	0	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	385,044	120,448	0	0	591,709	0	1,097,201			1,097,201	176
177	Section G — DEBT SERVICE	0	0	0	518,154	0	0	518,154			518,154	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	0	518,154	0	0	518,154			518,154	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Rec/Activity Center	376,459	0	0	0	0	0	376,459			376,459	184
185		0	0	0	0	0	0	0			0	185
186		0	0	0	0	0	0	0			0	186
187	Subtotal Regular Capital Projects	376,459	0	0	0	0	0	376,459			376,459	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	376,459	0	0	0	0	0	376,459			376,459	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	3,579,106	1,528,421	26,927	602,639	1,724,067	0	7,461,160			7,461,160	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF INDEPENDENCE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								784,580	E91	784,580	198
199	Purchase of land and equipment							0	0	G91	0	199
200	Construction							0	0	F91	0	200
201	Sewer and sewage disposal — Current operation								782,447	E80	782,447	201
202	Purchase of land and equipment							0	0	G80	0	202
203	Construction							0	0	F80	0	203
204	Electric — Current operation								0	E92	0	204
205	Purchase of land and equipment							0	0	G92	0	205
206	Construction							0	0	F92	0	206
207	Gas Utility — Current operation								0	E93	0	207
208	Purchase of land and equipment							0	0	G93	0	208
209	Construction							0	0	F93	0	209
210	Parking — Current operation								0	E60	0	210
211	Purchase of land and equipment							0	0	G60	0	211
212	Construction							0	0	F60	0	212
213	Airport — Current operation								0	E01	0	213
214	Purchase of land and equipment							0	0	G01	0	214
215	Construction							0	0	F01	0	215
216	Landfill/Garbage — Current operation								0	E81	0	216
217	Purchase of land and equipment							0	0	G81	0	217
218	Construction							0	0	F81	0	218
219	Hospital — Current operation								0	E36	0	219
220	Purchase of land and equipment							0	0	G36	0	220
221	Construction							0	0	F36	0	221
222	Transit — Current operation								0	E94	0	222
223	Purchase of land and equipment							0	0	G94	0	223
224	Construction							0	0	F94	0	224
225	Cable TV, telephone, Internet — Current operation								0	E03	0	225
226	Purchase of land and equipment							0	0	G03	0	226
227	Housing authority — Current operation								0	E50	0	227
228	Purchase of land and equipment							0	0	G50	0	228
229	Construction							0	0	F50	0	229
230	Storm water — Current operation								0	E80	0	230
231	Purchase of land and equipment							0	0	G80	0	231
232	Construction							0	0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF INDEPENDENCE					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								0		0	242
243	Enterprise Capital Projects								26,905		26,905	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246	Employee Self Funding Insurance								83,682		83,682	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,677,614		1,677,614	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	3,579,106	1,528,421	26,927	602,639	1,724,067	0	7,461,160	1,677,614		9,138,774	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	540,712	554,209		1,975,379	0	0	3,070,300	1,576,229		4,646,529	255
256	Internal TIF loans/repayments and transfers out		0	279,768	0	0	0	279,768	0		279,768	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	540,712	554,209	279,768	1,975,379	0	0	3,350,068	1,576,229		4,926,297	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	4,119,818	2,082,630	306,695	2,578,018	1,724,067	0	10,811,228	3,253,843		14,065,071	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	95,000	95,000			95,000	263
264	Restricted	0	792,150	135,701	532,150	996,238	0	2,456,239			2,456,239	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	210,517	0	0	0	0	0	210,517			210,517	266
267	Unassigned	241,504	0	0	0	0	0	241,504			241,504	267
268	Total Governmental	452,021	792,150	135,701	532,150	996,238	95,000	3,003,260			3,003,260	268
269	Proprietary								4,871,739		4,871,739	269
270	Total ending fund balance June 30, 2014	452,021	792,150	135,701	532,150	996,238	95,000	3,003,260	4,871,739		7,874,999	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	4,571,839	2,874,780	442,396	3,110,168	2,720,305	95,000	13,814,488	8,125,582		21,940,070	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF INDEPENDENCE

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 162,618		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 17,003		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	3,511,021

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014								Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)					
1. Water utility	19U \$ 0	29U \$ 0	39U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	I91 \$ 0		
2. Sewer utility	19U 3,331,814	29U 0	39U 3,325,000	49U 475,000	49U 0	49U 0	49U 0	49U 0	49U 1,995,000	I89 42,514		
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I92 0		
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I93 0		
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I94 0		
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	I89 0		
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	I89 0		
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I89 0		
9. Other-Specify	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I89 0		
10. Street Improvement	19U 675,000	29U 0	39U 0	49U 590,000	49U 0	49U 0	49U 0	49U 0	49U 0	I89 24,415		
11. Library	19U 375,000	29U 0	39U 0	49U 320,000	49U 0	49U 0	49U 0	49U 0	49U 0	I89 13,985		
12. Refunding	19U -14,150	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I89 0		
13. Street Light Loan	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 55,401	I89 0		
14. Fire Truck, City Hall HVAC,	19U 0	29U 0	39U 0	49U 1,150,000	49U 0	49U 0	49U 0	49U 0	49U 0	I89 17,189		
Total long-term debt	4,367,664	0	3,325,000	2,535,000	0	0	0	2,050,401	98,103			

B. Short-term debt

Outstanding as of JULY 1, 2013	61V \$	4,367,664
Outstanding as of JUNE 30, 2014	64V \$	4,585,401

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents
\$	318,147,603
x .05 = \$	15,907,380

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents					Total (e)	
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)			
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61				
	\$	0	\$	0	0	7,874,999	7,874,999
	REMARKS						V98

FORM F-66(IA-2) (6-11-2014)

Page 13